

ORDINANCE NO. 87-25

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF
PALM BEACH COUNTY, FLORIDA, AMENDING ORDINANCE NO.
82-15, AS AMENDED BY ORDINANCE 85-6, WHICH PROVIDES
FOR THE LEVYING OF A TOURIST DEVELOPMENT TAX PURSUANT
TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT,"
FLORIDA STATUTES 125.0104, BY AMENDING THE TOURIST
DEVELOPMENT PLAN TO LIMIT EXPENDITURES FOR CATEGORY
A AND B USES AND PROVIDING FOR EXPENDITURE OF THE
EXCESS REVENUES ON BEACH IMPROVEMENT FOR THE FISCAL
YEAR 1987-1988, BY INCREASING THE MAXIMUM PERCENTAGE
OF REVENUES TO BE EXPENDED FOR ADMINISTRATIVE COSTS
AND PROVIDING FOR A DEFINITION OF ADMINISTRATIVE
EXPENSES.

WHEREAS, pursuant to §125.0104, Florida Statutes, the "Local
Option Tourist Development Act", the Board of County Commissioners of
Palm Beach County, Florida adopted Ordinance No. 82-15, which provided
for the levying of a Tourist Development Tax and adopted a Tourist
Development Plan; and

WHEREAS, the Tourist Development Plan provides that the tax
revenues are to be expended for or credited to promotion and advertising
of tourism and to provide for cultural and fine arts activities (such
uses referred to as Category "A" and Category "B" respectively); and

WHEREAS, §125.0104, F.S., was amended to permit expenditure of
such revenues to finance beach improvement, maintenance, renourishment,
restoration, and erosion control; and

WHEREAS, Palm Beach County has determined that its beaches are
important to tourism in the County; and

WHEREAS, the Board of County Commissioners wishes to set a
limit on the Category "A" and "B" uses of Tourist Development Tax
revenues collected in fiscal year 1987-1988 and to expend the excess
Tourist Development Tax revenues for that fiscal year on beach
improvement, maintenance, renourishment, restoration and erosion control;
and

1 WHEREAS, Section 125.0104, Florida Statutes, and Ordinance
2 82-15 provides for amendment to the Tourist Development Plan by ordinance
3 enacted by an affirmative vote of a majority plus one (1) additional
4 member of the Board of County Commissioners.

5 NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
6 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA that:

7 SECTION 1. AMENDMENT: SECTION 2. OF PALM BEACH COUNTY
8 ORDINANCE 82-15, AS AMENDED BY ORDINANCE 85-6, is hereby amended to read
9 as follows:

10 SECTION 2. TOURIST DEVELOPMENT PLAN:

11 2.01 The tax revenues received pursuant to this ordinance
12 shall be used to fund the Palm Beach County Tourist Development Plan,
13 which is hereby adopted as follows:

14 TOURIST DEVELOPMENT PLAN

15 Under the provisions of the LOCAL OPTION TOURIST DEVELOPMENT
16 ACT a one percent (1%) tourist development tax will be levied throughout
17 Palm Beach County beginning on the first day of the month following
18 approval of the ordinance by referendum as provided by this ordinance and
19 shall increase to two percent (2%) effective January 1, 1984. The
20 anticipated net revenue for the twenty-four (24) month period beginning
21 on said date of levy is four million four hundred thousand dollars
22 (\$4,400,000.00).

23 The following categories of use of the tax are hereby set forth
24 together with the percentage of the total amount of yearly revenues to be
25 expended for or credited to, each category:

26 CATEGORY A: Promote and advertise PERCENTAGE

27 Palm Beach County tourism in the state 70%

28 and nationally and internationally.

29 CATEGORY B: Provide for cultural and 30%

30 fine art entertainment, festivals, programs

31 and activities which directly promote Palm

32 Beach County tourism.

33 Notwithstanding the provisions of this Section, for fiscal
34 year 1987-1988, beginning October 1, 1987 and ending September 30, 1988,
35 the Category A and Category B uses of Tourist Development Tax funds

1 collected during such fiscal year shall be limited to the expenditures
2 provided for such uses in the County budget in effect on September 30,
3 1987 for fiscal year 1986-1987, and any revenue collected in fiscal
4 year 1987-1988 in excess of such amounts up to a maximum of one million
5 dollars (\$1,000,000.00) shall be expended for or credited to beach
6 improvement, maintenance, renourishment, restoration and erosion control.
7 Any amount in excess of the one million dollars (\$1,000,000.00) shall be
8 expended for or credited to the Category A and B uses in the percentages
9 set forth in this Plan. The provisions of this paragraph shall sunset on
10 September 30, 1988.

11 There shall be an annual amount established for administrative
12 expenses which for each of the first two years shall not exceed
13 \$126,000.00 and thereafter, shall not exceed ~~six-and-one-half-(6.5%)~~
14 nine percent (9%) of the previous-year's-revenues total Tourist
15 Development Trust Fund budget. Administrative expenses shall include
16 administrative staff salaries, benefits, administrative travel, indirect
17 costs, and all costs of furnishing and operating administrative offices
18 whether paid directly or by reimbursement. Category A and B grants and
19 all costs associated with the operation of the Convention and Visitors'
20 Bureau and the Visitor Information Center shall be considered program
21 expenditures.

22 The above and foregoing Tourist Development Plan may not be
23 substantially amended except by ordinance enacted by an affirmative vote
24 of a majority plus one (1) additional member of the Board of County
25 Commissioners.

26 REPEAL OF LAWS IN CONFLICT

27 All local laws and ordinances applying to the unincorporated
28 area of Palm Beach County in conflict with any provisions of this
29 ordinance are hereby repealed.

30 SEVERABILITY

31 If any section, paragraph, sentence, clause, phrase, or word of
32 this ordinance is for any reason held by the Court to be unconstitu-
33 tional, inoperative or void, such holding shall not affect the remainder
34 of this ordinance.

1 INCLUSION IN THE CODE OF LAWS AND ORDINANCES

2 The provisions of this ordinance shall become and be made a
3 part of the code of laws and ordinances of Palm Beach County, Florida.
4 The Sections of the ordinance may be renumbered or relettered to
5 accomplish such, and the word "ordinance" may be changed to "section,"
6 "article," or any other appropriate word.

7 EFFECTIVE DATE

8 The provisions of this ordinance shall become effective upon
9 receipt of acknowledgement by the Secretary of State.

10 APPROVED AND ADOPTED by the Board of County Commissioners of
11 Palm Beach County, Florida, on the 29th day of September, 1987.

12 PALM BEACH COUNTY, FLORIDA, BY ITS
13 BOARD OF COUNTY COMMISSIONERS

14 By [Signature]
15

Chairman

16 APPROVED AS TO FORM AND
17 LEGAL SUFFICIENCY

18 [Signature]
19 County Attorney

20 Acknowledgement by the Department of State of the State of
21 Florida, on this, the 8th day of October, 1987.

22 EFFECTIVE DATE: Acknowledgement from the Department of State
23 received on the 15th day of October, 1987, at 1:12
24 P.M., and filed in the Office of the Clerk of the Board of County
25 Commissioners of Palm Beach County, Florida.

STATE OF FLORIDA, COUNTY OF PALM BEACH
I, JOHN B. DUNKLE, Clerk of the
Board of County Commissioners, do hereby certify
to be a true and correct copy of the original filed in
my office on 9/29/87
DATED at West Palm Beach, Florida, 9/29/87
JOHN B. DUNKLE, Clerk
By: [Signature] Deputy Clerk